of worship and lands connected therewith, and a great number of buildings occupied by scientific, educational, and charitable institutions. The official incomes of the Judiciary and of all Dominion officials in Ontario are also exempt from taxation.

The Municipal system in the Province of Quebec is as developed as that in Ontario, with a similar mode of election. There is the same gradation of parish, *v*illage, town, county, and city Municipalities, enjoying the same privileges and possessing similar powers. Municipal franchises are those the tax-payers of the Province of Quebec are most jealous of.

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